

**DeSoto Parish Fire Protection
District No. 3
Stonewall, Louisiana**

Financial Statements
December 31, 2014

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3
Stonewall, Louisiana
FINANCIAL REPORT
December 31, 2014

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Independent Accountant's Review Report

Board of Commissioners
DeSoto Parish Fire Protection District No. 3
Stonewall, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and the major fund of DeSoto Parish Fire Protection District No. 3, a component of the DeSoto Parish Police Jury; as of and for the year ended December 31, 2014, which collectively comprise the DeSoto Parish Fire Protection District No. 3's basic financial statements as listed in the Table of Contents.

A review includes primarily applying analytical procedures to management's financial data and making inquiries of the DeSoto Parish Fire Protection District No. 3's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

The DeSoto Parish Fire Protection District No. 3's management is responsible for the preparation and fair presentation of the financial statements in accordance with governmental accounting principles generally accepted in the United States of America, set by the Governmental Accounting Standards Board, and for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements.

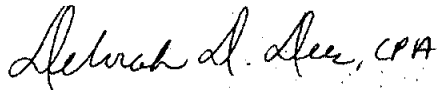
My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements of the DeSoto Parish Fire Protection District No. 3 for the year ended December 31, 2014, in order for them to be in conformity with accounting principles generally accepted in the United States of America.

My review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The management's discussion and analysis and budgetary comparison information, on pages 5 through 8, and 28 and 29 are presented only for purposes of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information included in the budgetary comparison has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made thereto. The information included in the management discussion and analysis has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, I do not express an opinion or any other form of assurance on the management's discussion and analysis.

The supplemental information included in the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer on page 31 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplemental information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made to such information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated June 23, 2015, on the results of our agreed-upon procedures on pages 33 through 35. Also presented as required is the Louisiana Attestation Questionnaire.



Deborah D. Dees, CPA
Mansfield, Louisiana
June 23, 2015

REQUIRED SUPPLEMENTAL INFORMATION (PART I)

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3

Stonewall, Louisiana

December 31, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the DeSoto Parish Fire Protection District No. 3 (Fire District), we offer the readers of our annual financial report our discussion and analysis of the Fire District's financial performance during the fiscal year that ended on December 31, 2014. Please read it in conjunction with the Fire District's financial statements, which follow this section.

The Fire District was determined to be a component unit of the DeSoto Parish Policy Jury. The accompanying financial statements present information only on the funds maintained by the DeSoto Parish Fire Protection District No. 3.

FINANCIAL HIGHLIGHTS

DeSoto Parish Fire Protection District No. 3 experienced an increase in its total net position of \$69,218 or 6.38% during the year. At December 31, 2014, the assets of the Fire District exceeded its liabilities by \$1,153,396.

Unrestricted net position of \$735,119 (63.74% of total net position) represents the amount available to be used to meet the Fire District's ongoing obligations to its citizens. The remaining 36.26% of net position (\$418,277) is net investment in capital assets.

DeSoto Parish Fire Protection District No. 3's net accounts receivable for parcel fees increased \$32,268 or 8.19% to \$426,253 in 2014 from \$393,985 in 2013.

Parcel fees revenue increased \$2,096 or 0.89% to \$236,648 in 2014 from \$234,552 in 2013.

OVERVIEW OF FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the basic financial statements which include government-wide financial statements and fund financial statements. These two types of financial statements present the Fire District's financial position and results of operations from differing perspectives, which are described as follows:

Government-Wide Financial Statement

The government-wide financial statements report information about the Fire District as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Fire District's assets and all of its liabilities. All of the Fire District's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by property taxes and intergovernmental revenues that include fire insurance rebates, state revenue sharing and grants.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Fire District's most significant activities and are not intended to provide information for the Fire District as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Fire District's funds are limited to its general fund, which is classified as a Governmental Fund. This fund is used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund uses a modified accrual basis of accounting that provides a short-term view of the Fire District's finances. Assets reported by the governmental fund are limited to amounts

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December 31, 2014

that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required *supplementary information*. The Fire District adopts an annual budget for the general fund. A budgetary comparison statement is provided for the general fund to demonstrate budgetary compliance.

Other Supplemental Information

The schedule of compensation, benefits and other payments to agency head or chief executive officer is presented to fulfill the requirements of Louisiana Revised Statute 24:513(A)(3).

FINANCIAL ANALYSIS OF THE FIRE DISTRICT AS A WHOLE

The comparison of net position from year to year serves to measure a government's financial position. As of December 31, 2014, The Fire District's assets exceed its liabilities by \$1,153,396 (net position).

At December 31, 2014, \$418,277 or 36% of the Fire District's net position reflects capital assets with a historical cost of \$1,495,869 less accumulated depreciation of \$1,077,592.

Cash increased \$90,494 (42.99%) from \$210,481 in 2013 to \$300,975 at December 31, 2014.

Net parcel fees receivable increased \$32,268 (8.19%) from \$393,985 in 2013 to \$426,253 at December 31, 2014.

Total liabilities for the Fire District increased \$93 from 2013. Liabilities of the Fire District consist of payroll taxes payable.

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3

Stonewall, Louisiana

December 31, 2014

A Summary of Statement of Net Position is as follows:

ASSETS	Governmental Activities	
	2014	2013
Cash and cash equivalents	\$ 300,975	\$ 210,481
Accounts receivable, net	426,253	393,985
Prepaid	8,340	6,375
Capital assets, net of accumulated depreciation	418,277	473,693
Total assets	<u>\$ 1,153,845</u>	<u>\$ 1,084,534</u>
LIABILITIES	Governmental Activities	
	2014	2013
Current liabilities	\$ 449	\$ 356
Total liabilities	<u>\$ 449</u>	<u>\$ 356</u>
NET POSITION	Governmental Activities	
	2014	2013
Net investment in capital assets	\$ 418,277	\$ 473,693
Unrestricted	735,119	610,485
Total net position	<u>\$ 1,153,396</u>	<u>\$ 1,084,178</u>

The following schedule compares revenues and expenses for the current and previous year. Total revenues decreased by 5.83% (\$16,386) since last year. This decrease was primarily due to a \$25,000 Louisiana Office of Community Development Grant that was received from the Town of Stonewall in 2013. Approximately 89.42% of the Fire District's total revenues come from parcel fees, 5.39% from grants and contributions, and 5.05% from other state sources. Total expenses decreased 19.43% (\$47,142) over the prior year.

Charges for Services--Parcel fees in the Fire District increased by \$2,096, or 0.89%. In addition to a Office of Forestry grant of \$5,215, the Fire District received contributions from Access MLP Operating LLC (\$3,500), and Exco Operating (\$2,000); as well as other various donations from local businesses and individuals.

A Summary of Statement of Activities is as follows:

	Governmental Activities	
	2014	2013
Program Revenues:		
Charges for Services-Parcel fees	\$ 236,648	\$ 234,552
State and Other Grants	14,275	28,850
General Revenues:		
Intergovernmental revenues	13,370	13,310
Interest income	326	151
Other Revenue	40	4,182
Total revenues	<u>264,659</u>	<u>281,045</u>
Expenses		
Public Safety	195,441	239,072
Interest on Debt	-	3,511
Total expenses	<u>195,441</u>	<u>242,583</u>
Increases (Decrease) in net position	69,218	38,462
Net Position beginning	<u>1,084,178</u>	<u>1,045,716</u>
Net Position, ending	<u>\$ 1,153,396</u>	<u>\$ 1,084,178</u>

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3

Stonewall, Louisiana

December 31, 2014

FINANCIAL ANALYSIS OF THE FIRE DISTRICT'S GOVERNMENTAL FUNDS

For the year ended December 31, 2014, differences between the government-wide presentation and the fund financial statements were due to depreciation associated with capital assets and changes in prepaid expenses.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Fire District adopted a budget for its General Fund for the year ended December 31, 2014. Actual revenues were \$41,203 over the final budget. Actual expenses were under budget \$37,790. The budget was amended once during the year.

DEBT ADMINISTRATION

The DeSoto Parish Fire Protection District No. 3 does not currently carry any indebtedness other than normal trade payables.

CAPITAL ASSETS

The Fire District capital asset purchases for 2014 included a used brush truck.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The primary revenue source for the Fire District is assessed parcel fees. This fee is not subject to changes in the economy, in the short-term. However, in the long-term, the ability to collect this fee could affect the Fire District's revenue. The budget for fiscal year end 2015 should not change significantly from the fiscal year end 2014 budget.

CONTACTING THE FIRE DISTRICT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the finances for those funds maintained by the DeSoto Parish Fire Protection District No. 3 and to show the Fire District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Greg Baker, Chairman, at P. O. Box 329, Stonewall, Louisiana, 71078 or call at (318) 925-0087.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3
Stonewall, Louisiana

STATEMENT OF NET POSITION

December 31, 2014

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 300,975
Accounts receivable, net	426,253
Prepaid expenses	8,340
Capital assets, net of accumulated depreciation	<u>418,277</u>
TOTAL ASSETS	<u>\$ 1,153,845</u>
LIABILITIES	
Current Liabilities:	
Payroll liabilities	\$ <u>449</u>
TOTAL LIABILITIES	<u>\$ 449</u>
NET POSITION	
Net investment in capital assets	\$ 418,277
Unrestricted	<u>735,119</u>
TOTAL NET POSITION	<u>\$ 1,153,396</u>

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3
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STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2014

Function/Program	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
Public safety-fire	\$ 195,441	\$ 236,648	\$ 14,275	\$ -	\$ 55,482
Total Governmental Activities	<u>\$ 195,441</u>	<u>\$ 236,648</u>	<u>\$ 14,275</u>	<u>\$ -</u>	<u>\$ 55,482</u>
General Revenues:					
Interest earnings					326
Fire insurance rebate					13,370
Other income					40
Total General Revenues					<u>13,736</u>
Change in Net Position					69,218
Net Position Beginning					<u>1,084,178</u>
Net Position Ending					<u>\$ 1,153,396</u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3
Stonewall, Louisiana

BALANCE SHEET, GOVERNMENTAL FUNDS
December 31, 2014

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 300,975
Receivables, net of allowance	<u>426,253</u>
TOTAL ASSETS	\$ <u>727,228</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Payroll liabilities	\$ <u>449</u>
Total Liabilities	<u>449</u>
Fund Balances:	
Unassigned	<u>726,779</u>
Total Fund Balances	<u>726,779</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>727,228</u>

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3
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RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2014

Total Net Position reported for Governmental Activities in the Statement of Net Position are different because:

Fund Balances, Total Governmental Funds Statement C	\$ 726,779
Capital Assets used in governmental activities are not current financial resources and therefore, are not reported in the government funds	418,277
Prepaid expenses involve payment with current financial resources that are attributable to fiscal periods beyond the end of the current fiscal year	<u>8,340</u>
Net Position of Governmental Activities, Statement A	<u>\$ 1,153,396</u>

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3
Stonewall, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUNDS

For the Year Ended December 31, 2014

	<u>General Fund</u>
Revenues	
Service charge parcel fees	\$ 236,648
Intergovernmental revenue- state funds	
Fire insurance rebate	13,370
State and other grants	5,215
Contributions	9,060
Other revenues	40
Interest income	326
Total Revenues	<u>264,659</u>
Expenditures	
Current:	
Public safety-fire	
Personal and related benefits	18,682
Materials and supplies	95,180
General and administrative	19,528
Capital outlays	8,600
Total Expenditures	<u>141,990</u>
Net Change in Fund Balance	122,669
Fund balance, beginning of year	<u>604,110</u>
Fund balance, end of year	<u>\$ 726,779</u>

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3
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**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**
For the Year Ended December 31, 2014

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances, Governmental Funds, Statement E	\$	122,669
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Governmental funds report expenses that involve payments with current financial resources, such as insurance, in the year in which it is paid. In the Statement of Activities, payments that are attributable to current periods are recognized.		1,965
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:

Capital outlays (\$8,600) less than depreciation expense (\$64,016)		<u>(55,416)</u>
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Change in Net Position of Governmental Activities, Statement B	\$	<u><u>69,218</u></u>
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NOTES TO THE FINANCIAL STATEMENTS

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3

Stonewall, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2014

INTRODUCTION

DeSoto Parish Fire Protection District No. 3 was created by the DeSoto Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492 on July 22, 1987. The Fire District is governed by a five-member board appointed in accordance to LRS 40:1496 as follows: two members by the Police Jury, two members by the Town of Stonewall, and one, the chairman, by the other four members. The Fire District is responsible for maintaining and operating five fire stations and related equipment, and providing fire protection and rescue services to approximately 7,200 residents in the northern part of the parish. The Fire District is staffed by two part-time employees and 57 volunteers.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the DeSoto Parish Fire Protection District No. 3 have been prepared in conformity with governmental accounting principles generally accepted (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basis financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements- and Management's Discussion and Analysis – for State and Local Governments*, issued in June 1999. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

The more significant accounting policies established by GAAP and used by the DeSoto Parish Fire Protection District No. 3 are discussed below.

A. REPORTING ENTITY

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and which component units should be included within the reporting entity. Under provisions of this Statement, the DeSoto Parish Fire Protection District No. 3 was determined to be a component unit of the DeSoto Parish Police Jury, the financial reporting entity. The Police Jury is financially accountable for the Fire District because it appoints or ratified a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the Fire District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

The DeSoto Parish Fire Protection District No. 3's financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3

Stonewall, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION (continued)

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Fire District's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the Fire District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations. A fund is considered major if it is the primary operating fund of the entity. The one fund of the Fire District is classified as a major governmental fund and is described below:

General Fund. The General Fund is the principal fund of the Fire District and is used to account for the operations of the Fire District. General operating expenditures are paid from this fund.

C. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues, expenditures, expenses, and transfers, and assets, deferred outflows of resources, liabilities, and deferred inflows of resources—are recognized in the accounts and reported in the financial statements.

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3

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NOTES TO THE FINANCIAL STATEMENTS

December 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING (continued)

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position.

In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. The statement of revenues, expenditures, and changes in fund balance reports sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of available spendable financial resources during a given period. This approach is then reconciled, through adjustment, to a government-wide view of the operations.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source, and expenditures are classified by function and character. Expenditures (including capital outlays) generally are recorded when a liability is incurred, as under accrual accounting.

However, debt service expenditures are recorded only when payment is due. The governmental funds use the following practices in recording revenues and expenditures:

Revenues. Property assessments are recognized in the year in which the assessments are billed. Interest income on time and demand deposits are recorded monthly when the interest is earned and credited to the account.

Expenditures. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

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NOTES TO THE FINANCIAL STATEMENTS

December 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES AND EQUITY

Cash and Interest-bearing Deposits

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, and interest bearing savings accounts of the Fire District. Under state law, the Fire District may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The Fire District may invest in United States bonds, treasury notes and bills, government-backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in the government-wide financial statements.

Accounts Receivable

The receivables include parcel fees. The Fire District uses the allowance method to account for bad debts for these parcel fees. Under this method the Fire District estimates the allowance based on the average percentage of uncollected accounts in the past ten years. The provision is recorded as a decrease to the current revenue with a corresponding increase to the allowance for doubtful accounts.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Fire District maintains a threshold level of \$1,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	40 years
Firefighting equipment	5-10 years
Fire trucks	15 years
Office equipment	3 years

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NOTES TO THE FINANCIAL STATEMENTS

December 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES AND EQUITY (continued)

Equity Classifications

Net Position. The Fire District classifies net position in the government-wide financial statements, as follows:

- Net investment in capital assets – Consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
- Restricted net position – Net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Fire District's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- Unrestricted net position – consists of all other net position that does not meet the definition of the above two components and is available for general use by the Fire District.

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Communication District's policy is to first apply the expense toward restricted resources and then toward the unrestricted resources.

Fund Balances. In accordance with GASB 54, the Fire District classifies fund balances in governmental funds as follows:

- Nonspendable- resources that are not in spendable form (such as prepaid expenses) because they are legally or contractually required to be maintained intact,
- Restricted- resources constrained to specific purposes by their providers (such as grantors, bondholders, or higher levels of government), through constitutional provisions, or by enabling legislation,
- Committed- resources constrained to specific purposes by the Fire District itself, using its highest level of decision making authority, to be reported as committed, amounts cannot be used for any other purpose unless the Fire District takes the same highest level action to remove or change the constraint,
- Assigned- resources the Fire District intends to use for a specific purpose, intent can be expressed by the governing body of by an official or body to which the governing body delegates the authority,
- Unassigned- resources that are available for any purpose, positive amounts are reported only in the general fund

The Fire District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

The General Fund, the Fire District's only governmental fund, has an unassigned fund balance of \$726,779.

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3

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NOTES TO THE FINANCIAL STATEMENTS

December 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. CASH AND INTEREST-BEARING DEPOSITS

At December 31, 2014, the Fire District has cash and interest-bearing deposits totaling \$300,975 (book balance).

The cash of the DeSoto Parish Fire Protection District No. 3 are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Fire District that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Fire District's name.

At December 31, 2014, the Fire District had \$305,182 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$11,838 of pledged securities. The remaining \$43,344 was not adequately secured.

3. LEVIED FEES/RECEIVABLES

As per Louisiana RS 40:1502, the Fire District annually levies a service charge of \$100 to persons owning assessed property located within its boundaries. The resolution assessing the service charges was reapproved by the district voters November 17, 2007, to continue for ten years through December, 2018. The assessment is to cover the cost of the purchase of fire protection equipment and the maintenance and operation of fire protection facilities and equipment, and for obtaining water for fire protection purposes.

The assessment calendar:

Assessment and levy date	January 1, 2014
Bills mailed	February 1, 2014
Total service charges due	upon receipt
Lien date	not applicable

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3**Stonewall, Louisiana****NOTES TO THE FINANCIAL STATEMENTS**

December 31, 2014

3. LEVIED FEES/RECEIVABLES (continued)

The Fire District assessed \$253,075 in service charges in 2014, and recognized \$212,814 in receipts.

The service charge receivables at December 31, 2014, are as follows:

Service charge parcel fees receivable	\$ 490,913
Allowance for doubtful accounts	(64,660)
Receivables	<u>\$ 426,253</u>

4. CAPITAL ASSETS

Capital asset balances and activity for the year ended December 31, 2014 are as follows:

<u>Governmental Activities</u>	<u>Balance 1/1/2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2014</u>
Capital assets not being depreciated:				
Land	\$ 11,450	\$ -	\$ -	\$ 11,450
Capital assets being depreciated:				
Vehicles	1,045,289	8,600	-	1,053,889
Buildings	195,703	-	-	195,703
Firefighting Equipment	223,017	-	-	223,017
Office Equipment	11,810	-	-	11,810
Total assets being depreciated	<u>1,475,819</u>	<u>8,600</u>	<u>-</u>	<u>1,484,419</u>
Less Accumulated Depreciation				
Vehicles	746,639	40,773	-	787,412
Buildings	111,210	5,683	-	116,893
Firefighting Equipment	143,934	17,542	-	161,476
Office Equipment	11,793	18	-	11,811
Total	<u>1,013,576</u>	<u>64,016</u>	<u>-</u>	<u>1,077,592</u>
Capital Assets, Net	<u>\$ 473,693</u>	<u>\$ (55,416)</u>	<u>\$ -</u>	<u>\$ 418,277</u>

Depreciation expense of \$64,016 was charged to the public safety function.

5. RETIREMENT COMMITMENTS

All employees of the DeSoto Parish Fire Protection District No. 3 are members of the Federal Social Security System. The Fire District and its employees contribute a percentage of each employee's salary to the System (6.2% by the employee). The Fire District's contribution during the year ended December 31, 2014, amount to \$1,074.

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3

Stonewall, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2014

6. LEASE AGREEMENTS

Desoto Parish Fire Protection District No. 3 has the following lease agreements:

- 40-year lease commencing April 1, 1990, with North DeSoto Water System to provide water to the Fire District. Annual payment due of \$1.
- 25-year lease commencing April 1, 1990, with Town of Stonewall to lease the land at 5200 Hwy. 3276 on which Central Station is located. Annual payment due of \$1.
- 99-year lease (or as long as the Fire District exists) commencing October 1, 1990, with J. U. Burford to lease the land at 2426 Hwy. 171 for Station 2. Annual payment due of \$1.

7. RISK MANAGEMENT

The Fire District is exposed to various risks of loss related to limited torts, theft of or damage to and destruction of asset and errors and omissions. To handle some of the risk, the Fire District maintains surety bond coverage. No settled claims from these risks have exceeded insurance coverage in the last three years. There were no significant changes to insurance coverage during the year ended December 31, 2014.

8. LITIGATION

There is no litigation pending against the Fire District, at December 31, 2014, nor is it aware of any unasserted claims.

9. RELATED PARTY TRANSACTIONS

FASB 57 requires the disclosure of the description of the relationship, the transactions, the dollar amount of the transactions, and any amounts due to or from that result from related party transactions. The Fire District had no identified related party transactions for the year ended December 31, 2014.

10. COMPENSATION PAID TO BOARD MEMBERS

The members of the Board of Commissioners of the Fire District receive no compensation for their services.

11. SUBSEQUENT EVENTS

Management has evaluated events through June 24, 2014, which is the date the financial statements were available. There were no subsequent events that required disclosure.

REQUIRED SUPPLEMENTAL INFORMATION (PART II)

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3

Stonewall, Louisiana

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Service charge parcel fees	\$ 195,000	\$ 194,000	\$ 236,648	\$ 42,648
Intergovernmental revenue- state funds				
Fire insurance rebate	12,000	13,370	13,370	-
State and other grants	5,000	8,715	5,215	(3,500)
Contributions	-	5,560	9,060	3,500
Other revenues	-	1,511	40	(1,471)
Interest income	300	300	326	26
Total Revenues	<u>212,300</u>	<u>223,456</u>	<u>264,659</u>	<u>41,203</u>
Expenditures				
Current:				
Public safety-fire				
Personal and related benefits	25,800	28,350	18,682	9,668
Materials and supplies	92,400	99,680	95,180	4,500
General and administrative	17,250	19,950	19,528	422
Capital outlays	-	31,800	8,600	23,200
Total Expenditures	<u>135,450</u>	<u>179,780</u>	<u>141,990</u>	<u>37,790</u>
Net Change in Fund Balance	76,850	43,676	122,669	78,993
Fund balances, beginning of year	<u>604,110</u>	<u>604,110</u>	<u>604,110</u>	<u>-</u>
Fund balances, end of year	<u>\$ 680,960</u>	<u>\$ 647,786</u>	<u>\$ 726,779</u>	<u>\$ 78,993</u>

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3

Stonewall, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE

Year Ended December 31, 2014

Budgetary Information

The Fire District is required by state law to adopt an annual budget. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

A proposed budget is prepared by the governing board in November and made available for public inspection no later than 15 days prior to December 31, of each year. In open meeting prior to December 31, the budget is adopted and becomes part of the official minutes of the Fire District. The proposed budget for the General Fund is prepared on the modified accrual basis of accounting.

Once a budget is approved, it can be amended by approval of a majority of the Board. Amendments are presented at a regular open meeting for Board approval. The budget was amended once during the year.

The budget is prepared in accordance with accounting principles generally accepted in the United States of America. Budgets for most governmental funds are adopted annually on the cash basis of accounting. The budget comparison schedules present the original adopted budget and the final amended budget.

The Fire District is in compliance with the Local Government Budget Act R.S. 39:1301-14 and the budget requirements of LSA-RS 39:34.

OTHER SUPPLEMENTAL INFORMATION

DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3
Stonewall, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
For the Year Ended December 31, 2014

	David Jenkins	Carolyn Thomas	Greg Baker	Bob Russell	Ronnie Allen	Ken Kaffka	Hugh McConnell
	<u>Chief</u>	<u>Secretary</u>	<u>Chairman</u>	<u>Commissioner</u>	<u>Commissioner</u>	<u>Commissioner</u>	<u>Commissioner</u>
Salary	\$ 3,840	\$ 13,731	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits-insurance	-	-	-	-	-	-	-
Benefits- retirement	-	-	-	-	-	-	-
Benefits - other	-	-	-	-	-	-	-
Car allowance	-	-	-	-	-	-	-
Vehicle provided by government	-	-	-	-	-	-	-
Per diem	-	-	-	-	-	-	-
Reimbursements	-	42	-	-	-	-	-
Travel	120	-	265	-	-	240	-
Registration fees	-	-	-	-	-	-	-
Conference travel	-	-	-	-	-	-	-
Continuing professional education fees	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Unvouchered expenses	-	-	-	-	-	-	-
Special meals	-	-	-	-	-	-	-
Total	<u>\$ 3,960</u>	<u>\$ 13,773</u>	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ -</u>

OTHER REPORTS REQUIRED BY LOUISIANA GOVERNMENTAL
AUDIT GUIDE

Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Commissioners
DeSoto Parish Fire Protection District No. 3
Stonewall, LA 71078

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the DeSoto Parish Fire Protection District No. 3 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about DeSoto Parish Fire Protection District No. 3's compliance with certain laws and regulations during the year ended December 31, 2014, included in the accompanying *Louisiana Attestation Questionnaire*. Management of DeSoto Parish Fire Protection District No. 3 is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

No expenditures were made during the year for materials and supplies exceeding \$30,000. No expenditures were for public works exceeding \$150,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure No. 3) appeared on the list provided by management in agreed-upon procedure No. 2.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. The budget was amended once during the year.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on December 10, 2013, which indicated that the commissioners of the Fire District had adopted the budget by a 4-0 vote. The budget was amended on November 17, 2014.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more and if actual expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenue and expenditures. Budgeted revenues for the year did not exceed actual amounts by more than 5%, nor did actual expenditures exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account;

All payments were properly coded to the correct general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting the selected disbursements indicated approvals from a volunteer. The volunteer is approved by the board. In addition a vote is held at the end of each monthly meeting to approve all invoices for payment.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:11 through 42:28 (the open meeting law).

The DeSoto Parish Fire Protection District No. 3 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted. I noted such for the August, 2014, board meeting, and copies of agendas were in the files.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected all deposits for the period under examination and found no indication of new bank loans, bonds, or like indebtedness in 2014.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances that would indicate payments to employees which would constitute bonuses, advances, or gifts.

Other Matters, Concerns, Suggestions, Recommendations, and/ or Comments

12. Discuss any other matters, concerns, suggestions, recommendations and/or comments determined during the performance of attestation procedures

The Fire District had \$305,182 in collected bank balances at December 31, 2014. These deposits were secured from risk by \$250,000 of federal deposit insurance and \$11,838 of pledged securities, however the remaining \$43,344 was not secured.

Management's Response: The District will contact the bank and have the necessary securities pledged to secure our deposits.

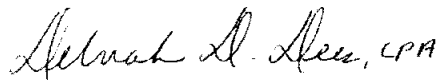
Prior-year comments

13. Review any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

My prior year report (for year ended December 31, 2013) did not include any suggestions, recommendations, and/or comments.

I was not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the DeSoto Parish Fire Protection District No. 3 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Deborah D. Dees, CPA
Mansfield, Louisiana
June 23, 2015

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

January 15, 2015

Deborah D. Dees, CPA
122 Jefferson Street
Mansfield, LA 71052

In connection with your review of our financial statements as of December 31, 2014 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 2014.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐

We have complied with R.S. 24:513A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head or chief financial officer.

Yes ☒ No ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [☒] No [☐]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [☒] No [☐]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [☒] No [☐]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79/729.

Yes [☒] No [☐]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

Ronald E. Allen Secretary/Treasurer 02/06/15 Date

Shy Behn President 2/4/15 Date